

## THE KARNATAKA TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS (AMENDMENT) BILL, 1982.

### *Motion to Consider*

SRI M. VEERAPPA MOILY (Minister for Finance and Tourism).—  
I beg to move:

‘That the Karnataka Tax on Professions, Trades Callings and Employments (Amendment) Bill, 1982 be taken into consideration.’

### *The question was proposed*

ಶ್ರೀ ಎಂ. ವೀರಪ್ಪಮೊಯ್ಲಿ (ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೇ, ಇದು ಬಹಳ ಸರಳವಾದ ಮಸೂದೆ ಈ ತಿದ್ದುಪಡಿಯಲ್ಲಿ ಹೊಸದಾಗಿ ಏನೂ ತೆಗೆ ಹಾಕುತ್ತಾ ಇಲ್ಲ. ಇದರಲ್ಲಿ ಮೂರು ವಿಚಾರಗಳು ಒಳಗೊಂಡಿವೆ. ಒಂದೆ ಇದಕ್ಕೆ ಒಂದು ಮಿನಿಮಮ್ ಫೀರಿಯಡ್ ಏನು ಇತ್ತು for engaging in profession ನಲ್ಲಿರುವವರಿಗೆ ಒಂದು ವರ್ಷದಲ್ಲಿ ೬೦ ದಿವಸ ಅಂತ ಏನು ಇತ್ತು ಅದನ್ನು ಈಗ ೧೨೦ ದಿವಸ ಅಂತ ಮಾಡಿದೆ. ಟ್ಯಾಕ್ಸ್ ಪೇಯರ್‌ಗೆ ಸುಲಭವಾಗಲಿ ಅನ್ನುವ ದೃಷ್ಟಿಯಲ್ಲಿ ಇದನ್ನು ಸ್ವಲ್ಪ ಲಿಬರಲೈಸ್ ಮಾಡಿದ್ದೇವೆ. ಇದರಿಂದ ಅವರಿಗೆ ಬಹಳ ಪ್ರಯೋಜನವಾಗುತ್ತದೆ. This is more helpful to the taxpayer.

ಏರಪನೆಯಾಗಿ, ತಾಲ್ಲೂಕು ಬೋರ್ಡ್ ಮತ್ತು ವಿಲೇಜ್ ಪಂಚಾಯತಿ ಅವರಿಗೆ ಈ ಬಗ್ಗೆ ಇದ್ದು ಫಾರ್ ಪವರ್ಸ್ ಅನ್ನು ಈಗಾಗಲೇ ತೆಗೆದುಕೊಂಡಿದ್ದೇವೆ. ಈಗ ಇದನ್ನು ಇಂಟ್ರಡ್ಯೂಸ್ ಮಾಡಿದೆ ಉದ್ದೇಶ ಏನೆಂದರೆ ಲೀಗಲ್ ಎಕ್ಸ್‌ಪ್ಲನೇಷನ್‌ಗೋಸ್ಕರ ಬೇಕಾದರೆ ಇದು ತರುವುದು ಅವಶ್ಯಕವಾಗಿತ್ತು. ಅದಾದರಿಂದ ತಂದಿದ್ದೇನೆ. ಯಾವರೀತಿಯಾಗಿಯೂ ತೆರಿಗೆಯನ್ನು ಹೆಚ್ಚಿಸುವುದಕ್ಕೆ ಈ ತಿದ್ದುಪಡಿಯನ್ನು ತಂದಿಲ್ಲ. Just to rationalise and liberalise taxation this measure is brought.

† SRI M C NANAIAH (Madikeri).—Mr Speaker, when this Bill was introduced in the year 1982, we had expressed our apprehensions about the object of levying such tax on Professions, employments and trades. But the then Finance Minister in his budget speech had included this and for the purpose of revenue he had also anticipated a substantial sum. As far as this particular Act concerned, it has come into severe criticism here in Bangalore itself at the hands of not less a person than the Chief Justice of India him self.

When this fact was brought to the notice of the learned Chief Justice of India, that in Karnataka a tax is being levied even on an employment given by its own Government, he was thunder-struck and he characterised the same as a cruel Bill, which is not in existence anywhere in the world. He had also made it very clear that I am making this observation not as a Chief Justice of India, but as a citizen of this country’.

SRI M. VEERAPPA MOILY.—Lawyers have got very great opposition.

SRI M. C. NANAIAH.—After all, this has been there in this political profession. Lawyer's profession is a ladder through which you have come into this field. The moment you come to the top of this, kick the ladder. This has been there. I have said to the Finance Minister and I have brought to his notice also. Well, I say a time at least has come for the Finance Minister now to say that but for the lawyer's profession, the Finance Minister would not have become the Finance Minister. But, at least true to his worthy profession, I said that if you bring a bill or amendment to scrap this, I say the entire Karnataka will appreciate and say here is a man who after becoming the Minister after climbing the ladder, he would not like to kick the ladder. So, in the light of the observations made by the Hon. Chief Justice of India, I hope the Government would have to make very, very serious exercises about the continuance of this very act itself. For the purpose of collecting Rs. 1 crore from these employees, from these professional individuals, I think the Government would as well leave this Rs. 1 crore and collect the money from elsewhere where there are so many sources. Would the Government give respect to the observations made by the Hon'ble Chief Justice of India? If the Government has a mind, this matter could have been exercised in greater detail rather than bringing an amendment this way. This amendment which they are bringing would only help those individuals who are in several professions, instead of 60 days who is there in the profession continuously for a period of 120 days, then only he will be attracted, then only he will come within the purview of this particular Bill. In the light of the fact that the Hon'ble Chief Justice has characterised the Act itself as a cruel Act, would it not be better for the Government to have a second look at the entire Act itself? By doing that, probably you would be respecting the sentiments of the great man who had come out to Bangalore and where he had addressed the elite of Karnataka. From him we have come to know that there is no such Act at all, any where. It is only in Karnataka that we have. When Karnataka takes credence for all the first things, let it not be first thing for all these things. Much more than anything else the Government which gives employment to those unemployed, from such person if tax is collected by way of employment tax, this would be a tax such more harsher than the head tax. It should not be there. As far as this particular amendment is concerned, I welcome the amendment. But I would only request the Hon. Minister for Finance that after all the revenue derived is very, very negligible. When the revenue itself is very negligible why should not the Government scrap the entire thing and try to collect Rs. 1 crore from other sources? The total revenue

is Rs. 8 to 9 crores. While presenting the budget you have shown the deficit of Rs. 61 crores. Even though in principle I did not agree that your deficit was Rs. 61 crores, I have calculated the whole thing and told the Finance Minister that the real budget was Rs. 171 crores. So, this Rs. 8 to 9 crores could be collected from other source. Well, I say if the Hon'ble Finance Minister makes up his mind to respect the sentiments expressed by the Chief Justice of India, the entire country would feel that here is a man who on account of the observations made in Bangalore in respect of a particular Act which has been termed, characterised as a black act or cruel Act has respected it by bringing an amendment. So, I would very much request the Hon. Finance Minister to come forward with a Bill to scrap the whole thing and put it in the cold storage so that the people of Karnataka can use whatever they earn from whatever profession. As far as lawyers are concerned, the Finance Minister said that there is so much of opposition. As far as the lawyers' profession is concerned, they have made it a point that all those who have crossed 65 years need not stay. But, I say only those who have crossed 65 years, they are making so much of money. If you take the team of the lawyers in the entire country, it is only above 65 years, that make so much of money. Unfortunately in this profession a man who enters into a bar afresh from the Law College—to-day we know the persons who are going to the Law College—when his efforts to get employment fails and when his efforts to get into the Secretariat to get even a Second Division Clerk post fails and ultimately without any other source of income, he would enter into the Law College and thereafter he would become an advocate. You want to give Rs. 250 when he is not even getting Rs. 250 from his senior for the entire year. This is one thing you have done for that great profession from which profession you are coming. True to the profession, I would be very grateful, if you could kindly reconsider the whole issue and come forward with an amendment. Because, once you take into confidence these lawyers community much can be done in politics. But, once you get against the entire community, I say much cannot be done in politics. I think, this has been your experience. In the light of all these things, I would request the Hon. Finance Minister to come forward with an amendment to scrap the entire Bill itself rather than trying to extend the period from 60 days to 120 days. If you do not want to bring a Bill, well I say, instead of 120 days why not make it 175 days, 50% of the total period for one year, i.e., 365 days. I think if all the Saturdays and other things are left out it should be too fair enough if it is 175 days so that at least many of the people who are engaged in the profession would not come within the purview of this Bill.

ಶ್ರೀ ಎಂ. ವೀರಪ್ಪಮೊಯ್ಲಿ (ಹಣಕಾಸು ಮಂತ್ರಿಗಳು) — ಸನ್ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೇ ಮಾನ್ಯ ವಿರೋಧ ಪಕ್ಷದ ಉಪನಾಯಕರು ಮಾತನಾಡುತ್ತಾ ಹೇಳಿದರು ಈ ಒಂದು ತಿದ್ದುಪಡಿ ಮಸೂದೆಯನ್ನು ತಾವು ಒಂದಕ್ಕೆ ತೆಗೆದುಕೊಳ್ಳಬೇಕು ಎನ್ನುವ ಮಾತನ್ನು ಅವರು ಹೇಳಿದರು. ಈ ವಿಷಯದ ಬಗ್ಗೆ ಶ್ರೀಪ್ಪ ನ್ಯಾಯಾದೀಶರೂ ಕೂಡ ತಮ್ಮ ಅಭಿಪ್ರಾಯವನ್ನು ವ್ಯಕ್ತಪಡಿಸಿದ್ದಾರೆ. ಈಗ ಸರ್ಕಾರದವರು ಅಷ್ಟೇನೂ ಹೆಚ್ಚು ತೆರಿಗೆಯನ್ನು ಹಾಕುತ್ತಿಲ್ಲ. ನಾವು ಯಾವ ಒಂದು ಉದ್ದೇಶದಿಂದ ಈ ತೆರಿಗೆಯನ್ನು ಹಾಕುತ್ತಿದ್ದೇವೆ ಎಂದರೆ ನಮ್ಮ ರಾಜ್ಯದಲ್ಲಿರುವಂತಹ ಎಲ್ಲಾ ಮುನಿಸಿಪಾಲಿಟಿಗಳಿಗೂ ಹಾಗೂ ಟೌನ್ ಪಂಚಾಯ್ತಿಗಳಿಂದ ಈ ತೆರಿಗೆಯನ್ನು ವಸೂಲು ಮಾಡುತ್ತಿದ್ದೆವು. ಆದರೆ ಅಲ್ಲಿಂದ ಸರ್ಕಾರಕ್ಕೆ ಹೆಚ್ಚು ತೆರಿಗೆ ಬರುತ್ತಿಲ್ಲವಾದ್ದರಿಂದ ಈಗ ಸರ್ಕಾರವೇ ಇದನ್ನು ತೆಗೆದುಕೊಳ್ಳುವುದಕ್ಕೆ ಪ್ರಯತ್ನ ಪಟ್ಟಿದ್ದಾರೆ. ಸರ್ಕಾರದವರು ಈಗಾಗಲೇ ತಮಗಿಲ್ಲರಿಗೂ ಗೊತ್ತಿರುವಂತೆ ಆಸ್ತಿಯಂತೆರಿಗೆಯನ್ನು ಬೇರೆ ತೆಗೆದುಹಾಕಿದ್ದೇವೆ. ನಮ್ಮ ರಾಜ್ಯದಲ್ಲಿರುವಂತಹ ಲೋಕಲ್ ಬಾಡಿಗೆಯಲ್ಲಿ ವೆಸ್ಟ್ ಸಮಸ್ಯೆಗಳು ಉದ್ಭವವಾಗುತ್ತವೆ. ಈ ಸಮಸ್ಯೆಗಳನ್ನು ನಿವಾರಣೆ ಮಾಡಲು ಸರ್ಕಾರದಲ್ಲಿ ಹಣವಿಲ್ಲ. ಈ ತೆರಿಗೆಯನ್ನು ವಸೂಲು ಮಾಡಿದ್ದರೆ ನಾವು ಮುನಿಸಿಪಾಲಿಟಿಗಳಿಗೆ ಮತ್ತು ಕಾರ್ಪೊರೇಷನ್‌ಗಳಿಗೆ ಹಾಗೂ ಟೌನ್ ಪಂಚಾಯ್ತಿಗಳಿಗೆ ಹಣವನ್ನು ಖಂಡಿತವಾಗಿ ಕೊಡುವುದಕ್ಕಾಗುವುದಿಲ್ಲ. ಇದರಿಂದ ಬಂದಂತ ಎಲ್ಲಾ ಹಣವನ್ನು ಕೂಡ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಗಳಿಗೆ ಕೊಡುತ್ತಿದ್ದೇವೆ. ಈ ಮುನಿಸಿಪಾಲಿಟಿಗಳು, ಟೌನ್ ಪಂಚಾಯ್ತಿಗಳು ಮತ್ತು ಕಾರ್ಪೊರೇಷನ್‌ಗಳಿಂದ ಬರುತ್ತಿದ್ದಂತಹ ಹಣ ಕೇವಲ 2% ಸಾವಿರ ರೂಪಾಯಿಗಳು ಮಾತ್ರ. ಈಗ ಸರ್ಕಾರದವರು ವಹಿಸಿ ಕೊಂಡರೆ ಸುಮಾರು 5 ಕೋಟಿ ರೂಪಾಯಿಗಳ ಆಧಾಯ ಬರುತ್ತದೆ. ಈ 5 ಕೋಟಿ ರೂಪಾಯಿಗಳ ಆಧಾಯವನ್ನು ಸರ್ಕಾರದವರು ಟೌನ್ ಪಂಚಾಯ್ತಿಗಳಿಗೆ ಕಾರ್ಪೊರೇಷನ್‌ಗಳಿಗೆ ಮತ್ತು ಮುನಿಸಿಪಾಲಿಟಿಗಳಿಗೆ ಪೂರ್ತಿಯಾಗಿ ಕೊಡುತ್ತೇವೆ. ಎಲ್ಲಾ ಹಣವನ್ನು ಸಹ ಫಿನಿಯೋಗ ಮಾಡಲಾಗುತ್ತದೆ. ಈ ಒಂದು ತೆರಿಗೆಯನ್ನು ನಮ್ಮ ಕರ್ನಾಟಕ ರಾಜ್ಯದಲ್ಲಿಯೇ ನಾವು ಹಾಕುತ್ತಿಲ್ಲ. ನಮ್ಮ ಪಕ್ಕದ ರಾಜ್ಯವಾದ ಗುಜರಾತಿನಲ್ಲಿಯೂ ಸಹ ಈ ತೆರಿಗೆಯನ್ನು ಹಾಕಿದ್ದಾರೆ. ಅದರಿಂದ it is not correct. What is called the blackest law is not in force here only, but this has been there. May be, a few sections of the public have some grievance. The decision is well accepted. ಒಂದೆ ಈ ಒಂದು ತೆರಿಗೆಯನ್ನು ಮುನಿಸಿಪಾಲಿಟಿಯವರು ಹಾಗೂ ಕಾರ್ಪೊರೇಷನ್‌ನವರು ವಸೂಲು ಮಾಡುತ್ತಿದ್ದರು. ಅವರು ಸರಿಯಾಗಿ ವಸೂಲು ಮಾಡುತ್ತಿರಲಿಲ್ಲ ಅದರಿಂದ ಸರ್ಕಾರದವರು ಈಗ ತೆರಿಗೆಯನ್ನು ವಸೂಲು ಮಾಡಬೇಕೆಂದು ನಾವು ಈ ತಿದ್ದುಪಡಿಯನ್ನು ತಂದಿದ್ದೇವೆ. ನಾವು ಈ ತೆರಿಗೆಯನ್ನು ವಸೂಲು ಮಾಡಿ ಈ ಮುನಿಸಿಪಾಲಿಟಿಗಳ ಮತ್ತು ಕಾರ್ಪೊರೇಷನ್‌ಗಳಿಗೆ ಹಣವನ್ನು ಒದಗಿಸಿಕೊಡಬೇಕು.

ಶಿ-00 ಪಿ. ಎಂ.

ಇದನ್ನು ನಾನು ಸ್ಪಷ್ಟಪಡಿಸುತ್ತಾ ಇದ್ದೇನೆ. ಇದು ಎಲ್ಲರ ಗಮನಕ್ಕೆ ಬಂದರೆ Nobody will call it as a black law. ನಮ್ಮ ಬೀದಿ ಕರ್ನಾಟಕದಲ್ಲಿ ಲಾಯರ್ಸ್ ಕೆಲವರು The aggrieved parties must have brought it to the notice. ಇದು ರಾಷ್ಟ್ರದ ಅನೇಕ ಭಾಗಗಳಲ್ಲಿ ಅನೇಕ ವರ್ಷಗಳಿಂದ ಇದೆ, ಹೊಸದಾಗಿ ಬಂದದ್ದಲ್ಲ ಎಂದು ತಿಳಿದುಕೊಂಡಾಗ ಎಲ್ಲರಿಗೂ ಅವರಲ್ಲಿರತಕ್ಕ ಪ್ರಜಾಧಿಕಾರವನ್ನು ಬದಲಾವಣೆ ಮಾಡುತ್ತಾರೆ ಎಂದು ನಾನು ತಿಳಿದುಕೊಂಡಿದ್ದೇನೆ. No doubt professions, lawyers, Doctors, LIC agents are ಅವರಿಗೆ ಕೆಲವರಿಗೆ ಅದರ ಬಗ್ಗೆ ಸಾಕಷ್ಟು ರಿಯಾಯಿತಿಯನ್ನು ನಾವು ತೋರಿಸಿದ್ದೇವೆ. ಅದುದರಿಂದ ಲಾಯರ್ಸ್‌ಗೆ ಬರತಕ್ಕಂಥ ತೊಂದರೆಯಾವುದು ಇದೆ ಎಂದರೆ, ಲಾಯರ್ಸ್‌ನಲ್ಲಿ ಕೆಲವರಿಗೆ ಆದಾಯ ಇದೆ, ಕೆಲವರಿಗೆ ಸರಿಯಾದ ಆದಾಯ ಬರದೇ ಇರತಕ್ಕ ಜನರಿಗೆ ನ್ಯಾಯವನ್ನು ನಾವು ಒದಗಿಸಬೇಕು We can always discuss as lawyers. What is the solution we give. ಲಾಯರ್ಸ್‌ನ್ನು ಬಿಟ್ಟು ಬಿಟ್ಟು ಬಾಕಿಯವರಿಗೆ ತೆರಿಗೆಯನ್ನು ಹೇಗೆ ಹಾಕಲಿಕ್ಕೆ ಬರುತ್ತದೆ, ಅದು ಆಗುವುದಿಲ್ಲ. ಅದುದರಿಂದ ಯಾವ ಕ್ಷೇತ್ರದಲ್ಲಿ ನ್ಯಾಯ ಕೊಡಬೇಕೋ, ಆ ಉದ್ಯೋಗಕ್ಷಯಕ್ಕೆ ಕೊಡೋಣ. The taxation policies which are well accepted in this country for all these years, cannot be with

drawn to the detriment of the very same people who are living in those places. ಅದುದರಿಂದ ಈ ತಿದ್ದುಪಡಿಯನ್ನು ಈಗಾಗಲೇ ಸ್ವಾಗತ ಮಾಡಿದ್ದಾರೆ. ಮತ್ತೆ ೧೨೦ ರಿಂದ ೧೭೫ ಮಾಡಿ ಎಂದು ಹೇಳಿದಾರೆ, ಅದನ್ನು ಮಾಡುವ ಕಾಲ ಬಂದಾಗ ಮಾಡೋಣ. ಇಷ್ಟು ಹೇಳಿದ್ದೇನೆ. ಇದನ್ನು ಸದನ ಸ್ಪೀಕರ್ ಮಾಡಬೇಕು ಎಂದು ಕೇಳಿಕೊಂಡು ನನ್ನ ಎರಡು ಮಾತುಗಳನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

ಶ್ರೀ ಹೆಚ್. ಗಂಗಾಧರನ್.—ಪಾಲಿಟಿಕ್ಸ್‌ನಲ್ಲಿ ಒಂದು ಪ್ರೊಫೆಷನ್ ಎಂದು ತಿಳಿದುಕೊಂಡು ಇನು ಮೇಲೆ ಅದರ ಮೇಲೂ ಬ್ಯಾಕ್ಸ್ ಹಾಕುತ್ತೀರಾ?

**MR. DEPUTY SPEAKER.**—The question is

“That the Karnataka Tax on Professions, Trades, Callings and Employments (Amendment) Bill, 1982 be taken into consideration.”

*The motion was adopted.*

### CLAUSE BY CLAUSE CONSIDERATION

#### CLAUSES 2 TO 4

**MR. DEPUTY SPEAKER.**—The question is :

“That Clauses 2 to 4 both inclusive do stand part of the Bill.”

*The motion was adopted*

Clauses 2 to 4 both inclusive were added to the Bill.

#### CLAUSE 1, ETC.

**MR. DEPUTY SPEAKER.**—The question is :

“That Clause 1, the Long Title, the Preamble and the and the Enacting Formula do stand part of the Bill..

*The motion was adopted*

Clause 1, the Long Title, the Preamble and the Enacting Formula were added to the Bill.

### MOTION TO PASS

**SRI M. VEERAPPA MOLLY.**—Sir, I beg to move :

“That the Karnataka Tax on Professions, Trades, Callings and Employments (Amendments) Bill, 1982 be passed.”

**MR. DEPUTY SPEAKER.**—The question is :

“That the Karnataka Tax on Professions, Trades, Callings and Employments (Amendment) Bill, 1982 be passed.”

*The motion was adopted and the Bill was passed*